

**CHAPTER NO. 606**

**HOUSE BILL NO. 3089**

**By Representative Kisber**

**Substituted for: Senate Bill No. 3245**

**By Senator Henry**

AN ACT to amend Tennessee Code Annotated, Section 67-5-1329 and Section 67-5-1505, relative to property taxation to provide a minimum collection period for taxes due on delayed public utility assessments and expand use of hearing examiners in property tax matters.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-1329, is amended by adding the following sentence at the end of subsection (a):

If the board fails to certify assessments to the comptroller on or before the third (3<sup>rd</sup>) Monday in October, the validity of the certification thus delayed shall be unaffected, but the taxpayer shall be afforded a minimum of thirty (30) days from the date the comptroller distributes the assessments to local collecting officials, in which to pay taxes without delinquency penalty and interest.

SECTION 2. Tennessee Code Annotated, Section 67-5-1505, is amended by deleting the words "other than assessments made by the comptroller of the treasury" in subsection (a), and substituting instead the words "or regarding any other matter for which the board has responsibility by law".

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.

**PASSED: February 19, 1998**

  
JIMMY NAIFEH, SPEAKER  
HOUSE OF REPRESENTATIVES

  
JOHN S. WILDER  
SPEAKER OF THE SENATE

**APPROVED this 10<sup>th</sup> day of March 1998**

  
DON SUNDQUIST, GOVERNOR